

IN THE  
INDIANA TAX COURT

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NO.49T10-9309-TA-70

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| TOWN OF ST. JOHN, <i>et al</i> | ) |
|                                | ) |
| Petitioners,                   | ) |
| v .                            | ) |
|                                | ) |
| STATE BOARD OF TAX             | ) |
| COMMISSIONERS,                 | ) |
|                                | ) |
| Respondents.                   | ) |
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**STATE BOARD'S  
THIRD MONTHLY REPORT**

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This is the State Board of Tax Commissioners' third monthly report under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the State Board's activities during September 2000 to implement the Court's order. An outline of these activities is included as Exhibit A.

*Overall Schedule*

The State Board's First Monthly Report contained a proposed schedule for adopting a new assessment rule consistent with the Court's order. The Board's activities during September 2000 are in accordance with that schedule, and the State Board expect to maintain that schedule and meet the deadlines within it.

### *Work with Assessors*

In August, the State Board received from 81 of 92 county assessors results of the surveys it sent in July regarding progress of assessing efforts. These results provide information on how many counties have contracted with commercial firms for assessing, how many have completed land valuation, and how much progress has been made on data gathering. More complete results of the survey now are available on the State Board's website, [www.state.in.us/taxcomm/](http://www.state.in.us/taxcomm/), or will be available there within a few days.

On September 14, the Assessor Advisory Committee had its first meeting. The Committee discussed how it should best function to assist the State Board in the redesign of the rule. It also reviewed the results of the survey of county assessors, the fall 1999 rule draft, and the proposal on residential depreciation prepared by Appraisal Research Corp.

Two Commissioners visited the Hancock County Assessor to observe assessment activities and discuss issues regarding the reassessment. This visit assisted the Commissioners in learning more about the assessment process.

The State Board's Assessment Division Director met with a member of the Trustee Assessors' Association to plan training for the Trustee Assessors' November conference.

### *Rule Development*

During September, the State Board continued to work with outside consultants regarding development of a new assessment rule. Appraisal Research Corp. continued its work on a residential depreciation proposal, and expects to deliver a preliminary report

during the first half of October. The State Board also has requested from this vendor additional background data regarding its cost table spreadsheets as support for updated cost tables.

Submission of reports by the International Association of Assessing Officials has been delayed. As detailed in Exhibit A, IAAO reviewers have discussed the State Board's proposed rule, and IAAO expects to provide feedback by mid-October. IAAO also is assembling comparative data from other states regarding their methods for assessing large industrial properties, and this information is likely to be available in October.

#### *Training*

During September, State Board staff prepared course curriculums for a continuing education course to be held during the last two months of 2000. They also prepared groundwork for additional training sessions in February and April 2001.

#### *Software*

State Board personnel continued their regular meetings with the primary software vendor in the State to keep the vendor abreast of developments.

#### *Other consultations*

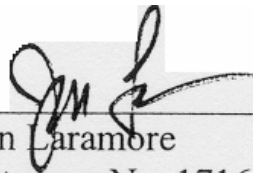
During September, Board personnel met with representatives of the Indiana Chamber of Commerce, Indiana Manufacturers Association, Indiana Realtors Association Property Tax Task Force, and representative of large industries. State Board staff also attended an open forum sponsored by the Lincoln Land Institute on September 26.

*Statutory issues*

In the First Monthly Report, the State Board identified statutes with which it will be unable to comply under the timetable for promulgating a new assessment rule. During September, the State Board has identified no additional provisions with which it will be unable to comply.

Respectfully submitted,

KAREN M. FREEMAN- WILSON  
Attorney General

A handwritten signature in black ink, appearing to read 'Jon Laramore', is written over a light gray rectangular background.

Jon Laramore  
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Deputy Attorney General